IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 1ST MARCH 2007 / 10TH PHALGUNA 1928

WP(C).No. 2914 of 2007(V)

PETITIONER:

P.A.HAMZA, AGED 50 YEARS,
S/O.O.ALI MOOPAN, ODUNGHAT VEEDU,
MARKET ROAD, KOCHI.

BY ADV. SRI.M.RAMESH CHANDER

RESPONDENTS:
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1. REGIONAL TRANSPORT OFFICER,
ERNAKULAM.

2. DEPUTY TAHSILDAR (R.R.) KANAYANNUR TALUK
ERNAKULAM.

BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR,J.

WP(C)NO.2914 OF 2007-V

Judgment

The petitioner is the registered owner of the contract carriage KL-07/AA-121. This Writ Petition is filed by him, challenging Ext.P4 revenue recovery notice demanding an amount of Rs.1,00,980/- towards motor vehicles tax. The petitioner submits, before issuing the revenue recovery notice, he has not been served with any demand notice. Further, he points out , he has filed a representation before the RTO, pointing out the fact that the vehicle is not plied and it is kept in a garage. Ext.P3 is the said letter. So, it is submitted that he is not liable to pay tax and he prays for quashing Ext.P4. The learned Government Pleader upon instruction, submitted that the period for which the petitioner has submitted G.Form for exemption from payment of tax has already been granted. Since there was no G.Form for the quarters 01.01.2003 to 31.03.2004, 01.04.2004 to 30.06.2004 and 01.01.2005 to 30.03.2005, tax for those quarters were demanded by issuing a notice dated 24.02.2005 by registered post. It was sent with acknowledgment due to the petitioner and the petitioner has accepted the said demand notice on 24.05.2005.

2. The main case of the petitioner in this Writ Petition is that before issuing Ext.P4, he has not been served with any demand notice. So, the file was called for and the file would reveal that the petitioner was in fact served with a registered notice and he acknowledged receipt of it on 24.05.2005. So, making a

plainly wrong submission, he has moved this Court and relying on those submissions, this Court has granted interim order also. Since those submissions are found to be incorrect, the Writ Petition is dismissed with costs.

01.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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